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## IN THE CLAIMS

Please amend the claims as follows.

Claims 1-6 (Cancelled).

7. (Currently Amended) A method, comprising the steps of: computing an inverse polynomial [[,]] by steps comprising:

creating an ordered original series of polynomial factors comprising polynomial factors calculated from line spectral frequency coefficients;

reducing the number of polynomial factors in the original series, comprising the step of combining the polynomial factors in pairs until only two final polynomial factors remain; and forming the inverse polynomial by multiplying the two final polynomial factors; calculating filter coefficients from the inverse polynomial; and operating a filter using the calculated filter coefficients to filter a signal.

